

UNITED STATES BANKRUPTCY COURT DISTRICT OF NEW JERSEY	
Caption in Compliance with D.N.J. LBR 9004-1(b) Bradford J. Sandler Paul J. Labov Colin R. Robinson PACHULSKI STANG ZIEHL & JONES LLP 780 Third Avenue, 34 th Floor New York, NY 10017 Telephone: (212) 561-7700 Facsimile: (212) 561-7777 bsandler@pszjlaw.com plabov@pszjlaw.com crobinson@pszjlaw.com <i>Counsel for the Plan Administrator</i>	
In re:	Chapter 11
BED BATH & BEYOND INC., <i>et al.</i> , ¹	Case No. 23-13359 (VFP)
Debtors.	(Jointly Administered)

**CERTIFICATION OF COUNSEL REGARDING DEBTORS' (I) OMNIBUS
OBJECTION TO CERTAIN TAX CLAIMS AND (II) MOTION TO DETERMINE TAX
LIABILITY AND STAY PROCEEDINGS WITH RESPECT TO CERTAIN CLAIMS
[DOCKET NO. 2156]**

The undersigned hereby certifies that:

1. On September 11, 2023, the above-captioned debtors and debtors in possession (the "Debtors") filed the *Debtors' (I) Omnibus Objection to Certain Tax Claims and (II) Motion to Determine Tax Liability and Stay Proceedings* [Docket No. 2156] (the "Tax Motion")².
2. Pursuant to the *Notice of Debtors' (I) Omnibus Objection to Certain Tax Claims and (II) Motion to Determine Tax Liability and Stay Proceedings* [Docket No. 2156-1] the deadline

¹ The last four digits of Debtor Bed Bath & Beyond Inc.'s tax identification number are 0488. A complete list of the Debtors in these chapter 11 cases and each such Debtor's tax identification number may be obtained on the website of the Debtor's proposed claims and noticing agent at <https://restructuring.ra.kroll.com/bbby>.

² A Capitalized term used but not otherwise defined herein shall have the meaning ascribed to it in the Tax Motion.

to object to the Tax Motion was October 17, 2023 (the “Objection Deadline”), and a hearing was scheduled for October 24, 2023 at 10:00 a.m. (ET) (the “Hearing”).

3. On October 23, 2023, the Court approved the Plan Administrator’s *Adjournment Request* [Docket No. 2529], adjourning the Hearing on the Motion as it pertained to certain Claimants to November 14, 2023 at 10:00 a.m. (ET) (the “Continued Hearing”).

4. On November 09, 2023, the Court approved the Plan Administrator’s *Adjournment Request* [Docket No. 2678], adjourning the Continued Hearing on the Motion as it pertained to certain Claimants to January 9, 2024 at 2:00 p.m. (ET).

5. It is hereby respectfully requested that the proposed order attached hereto as **Exhibit A** (the “Order”) be entered at the Court’s convenience allowing the 2023 portion of the claims in full and final satisfaction of any and all claims against the Debtors’ estates for the 2023 tax year as provided for in Schedule 1 attached to the Order. A redline of the revised Order showing the changes from version originally filed with the Motion is attached hereto as **Exhibit B**.

6. The Claims set forth on Schedule 1 to the Order attached hereto shall be reduced or modified for the tax year 2023 based on the Revised Fair Market Values set forth in the Assessment Schedule, as reflected thereon. Each of the parties identified on Schedule 1 were properly and timely served with a copy of the Motion. *See* Affidavit of Service, Docket No. 2418.

7. The undersigned certifies that the Court’s docket has been reviewed in this case and no answer, objection or other responsive pleading to the Motion appears thereon from the taxing authorities listed on Schedule 1 to the Order.

8. The Plan Administrator reserves its rights with respect to the 2022 tax year portion.

9. Other than with respect to the Claims set forth on Schedule 1 to the Order, nothing contained herein or in the Order shall be considered “law of the case” and/or waive or otherwise limit any other claimant’s defenses in connection with the Motion.

10. Based on the foregoing, the Plan Administrator respectfully requests entry of the Order at the Court’s earliest convenience.

Dated: January 4, 2024

/s/ Colin R. Robinson

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